

SENATE BILL No. 613

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-1.1; IC 6-4.1; IC 15-5-9; IC 32-1-2-37; IC 36-2; IC 36-6.

Synopsis: County Assessors. Provides that the county assessor is responsible for the assessment of real and personal property in counties other than Marion County. Provides that in Marion County the township assessor retains the assessment duties. Makes conforming amendments to various provisions concerning the transfer of assessment duties from township assessors to county assessors. Provides that county assessors may hire any person, including elected township assessors, to perform assessment duties. Provides that a county assessor or the department of state revenue is not required to examine the safe deposit box of an individual who dies after June 30, 1999. Provides that a person who has possession of or control over a
(Continued next page)

Effective: July 1, 1999; January 1, 2001; January 1, 2003; March 1, 2003.

Gard, Kenley, Lawson C

January 21, 1999, read first time and referred to Committee on Finance.



Digest Continued

safe deposit box belonging to an individual who dies after June 30, 1999, is not required to provide notice to the county assessor or the department of state revenue before the box is opened. Repeals provisions relating to the duties of the county assessor and the department of state revenue concerning safe deposit boxes.

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Introduced

First Regular Session 111th General Assembly (1999)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 1998 General Assembly.

SENATE BILL No. 613

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. IC 6-1.1-3-0.5 IS ADDED TO THE INDIANA CODE
2 AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE
3 JANUARY 1, 2003]: **Sec. 0.5. As used in this chapter, "assessor"**
4 **means the following:**

5 (1) **In a county containing a consolidated city, a township**
6 **assessor.**

7 (2) **In a county not containing a consolidated city, the county**
8 **assessor.**

9 SECTION 2. IC 6-1.1-3-5 IS AMENDED TO READ AS
10 FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 5. Before the
11 assessment date of each year, the county auditor shall deliver to each
12 ~~township~~ assessor the proper assessment books and necessary blanks
13 for the listing and assessment of personal property.

14 SECTION 3. IC 6-1.1-3-6 IS AMENDED TO READ AS
15 FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 6. Between the

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assessment date and the filing date of each year, the appropriate township assessor shall furnish each person whose personal property is subject to assessment for that year with a personal property return.

SECTION 4. IC 6-1.1-3-7 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 7. (a) Except as provided in subsections (b) and (d), a taxpayer shall, on or before the filing date of each year, file a personal property return with:

(1) the assessor of each township in which the taxpayer's personal property is subject to assessment, **in a county containing a consolidated city; or**

(2) **the county assessor, in a county not containing a consolidated city.**

(b) The township assessor may grant a taxpayer a thirty (30) day extension to file the taxpayer's return if:

(1) the taxpayer submits a written application for an extension prior to the filing date; and

(2) the taxpayer is prevented from filing a timely return because of sickness, absence from the county, or any other good and sufficient reason.

(c) If the sum of the assessed values reported by a taxpayer on the business personal property returns which the taxpayer files with the township assessor for a year exceeds one hundred fifty thousand dollars (\$150,000), the taxpayer shall file each of the returns in duplicate.

(d) **This subsection applies only to a county containing a consolidated city.** A taxpayer may file a consolidated return with the county assessor if the taxpayer has personal property subject to assessment in more than one (1) township in a county and the total assessed value of the personal property in the county is less than one million five hundred thousand dollars (\$1,500,000). A taxpayer filing a consolidated return shall attach a schedule listing, by township, all the taxpayer's personal property and the property's assessed value. A taxpayer filing a consolidated return is not required to file a personal property return with the assessor of each township. A taxpayer filing a consolidated return shall provide the following:

(1) The county assessor with the information necessary for the county assessor to allocate the assessed value of the taxpayer's personal property among the townships listed on the return, including the street address, the township, and the location of the property.

(2) A copy of the consolidated return, with attachments, for each township listed on the return.

(e) **This subsection applies only to a county containing a**



consolidated city. The county assessor shall provide to each affected township assessor in the county all information filed by a taxpayer under subsection (d) that affects the township. The county assessor shall provide the information before:

(1) May 25 of each year, for a return filed on or before the filing date for the return; or

(2) June 30 of each year, for a return filed after the filing date for the return.

(f) The ~~township~~ assessor shall send all required notifications to the taxpayer.

(g) The county assessor may refuse to accept a consolidated personal property tax return that does not have attached to it a schedule listing, by township, all the personal property of the taxpayer and the assessed value of the property as required under subsection (d). For purposes of IC 6-1.1-37-7, a consolidated return is filed on the date it is filed with the county assessor with the schedule of personal property and assessed value attached.

SECTION 5. IC 6-1.1-3-11 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 11. (a) For purposes of this section, "inventory" means:

(1) materials held for processing or for use in production;

(2) finished or partially finished goods of a manufacturer or processor; and

(3) property held for sale in the ordinary course of trade or business.

(b) If the inventory owned or held by a taxpayer on the assessment date of a year does not, in his opinion, fairly represent the average inventory carried by him, the taxpayer may elect to list his inventory for assessment on the basis of the average true tax value of the inventory owned or held by the taxpayer during the preceding calendar year, or during the portion of the preceding calendar year that the taxpayer was engaged in business.

(c) If a taxpayer elects to use the average method, he shall notify the ~~township~~ assessor of the election at the time he files his personal property return. The election, once made, is binding on the taxpayer for the tax year in question and for each year thereafter unless permission to change is granted by the state board of tax commissioners.

(d) If a taxpayer elects to use the average method, he shall use that method for reporting the value of all his inventories which are located in this state.

SECTION 6. IC 6-1.1-3-14 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 14. The ~~township~~



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assessor shall examine and verify the accuracy of each personal property return filed with him by a taxpayer. If appropriate, the assessor shall compare a return with the books of the taxpayer and with personal property owned, held, possessed, controlled, or occupied by the taxpayer.

SECTION 7. IC 6-1.1-3-15 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 15. (a) In connection with the activities required by section 14 of this chapter, or if a person owning, holding, possessing, or controlling any personal property fails to file a personal property return with the township assessor as required by this chapter, the township assessor may examine:

- (1) the personal property of the person;
- (2) the books and records of the person; and
- (3) under oath, the person or any other person whom the assessor believes has knowledge of the amount, identity, or value of the personal property reported or not reported by the person on a return.

(b) After such an examination, the assessor shall assess the personal property to the person owning, holding, possessing, or controlling that property.

(c) As an alternative to such an examination, the township assessor may estimate the value of the personal property of the taxpayer and shall assess the person owning, holding, possessing, or controlling the property in an amount based upon the estimate. Upon receiving a notification of estimated value from the township assessor, the taxpayer may elect to file a personal property return, subject to the penalties imposed by IC 6-1.1-37-7.

SECTION 8. IC 6-1.1-3-16 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 16. If, from the evidence before him, a township the assessor determines that a person has temporarily converted any part of his personal property into property which is not taxable under this article to avoid the payment of taxes on the converted property, the township assessor shall assess the converted property to the taxpayer.

SECTION 9. IC 6-1.1-3-17 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 17. (a) On or before June 1 of each year, each township assessor of a county shall deliver to the county assessor shall prepare a list which states by taxing district the total of the personal property assessments as shown on the personal property returns filed with the assessor on or before the filing date of that year. and in a county with a township assessor under



1 ~~IC 36-6-5-1 in every township the township assessor shall deliver the~~
 2 ~~lists to the county auditor as prescribed in subsection (b):~~

3 (b) On or before July 1 of each year, each ~~county~~ assessor shall
 4 certify to the county auditor the assessment value of the personal
 5 property in every taxing district.

6 (c) The state board of tax commissioners shall prescribe the forms
 7 required by this section.

8 SECTION 10. IC 6-1.1-3-19 IS AMENDED TO READ AS
 9 FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 19. While a
 10 county property tax assessment board of appeals is in session, ~~each~~
 11 ~~township the assessor of the county~~ shall make the following
 12 information available to the ~~county assessor and the~~ board:

- 13 (1) personal property returns;
- 14 (2) documents related to the returns; and
- 15 (3) any information in the possession of the assessor which is
 16 related to the identity of the owners or possessors of property or
 17 the values of property.

18 Upon written request of the board, the ~~township~~ assessor shall furnish
 19 this information to any member of the board either directly or through
 20 employees of the board.

21 SECTION 11. IC 6-1.1-3-21 IS AMENDED TO READ AS
 22 FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 21. (a) Subject to
 23 the limitations contained in IC 6-1.1-35-9, assessment returns, lists,
 24 and any other documents and information related to the determination
 25 of personal property assessments shall be preserved as public records
 26 and open to public inspection. The ~~township~~ assessor shall preserve
 27 and maintain these records. ~~if quarters for his office are provided in the~~
 28 ~~county court house, or a branch thereof. If quarters are not provided for~~
 29 ~~the township assessor, he shall, as soon as he completes his audit of a~~
 30 ~~return, deliver the return and all related documents and information to~~
 31 ~~the county assessor, and the county assessor shall maintain and~~
 32 ~~preserve the items. In a county containing a consolidated city, the~~
 33 township assessor shall ensure that the county assessor has full access
 34 to the assessment records maintained by the township assessor.

35 (b) ~~Each~~ **In a county containing a consolidated city, the** county
 36 shall furnish an office for a township assessor in the county courthouse,
 37 or a branch thereof, if the township he serves has a population of
 38 thirty-five thousand (35,000) or more. A county may furnish an office
 39 in the county courthouse, or branch thereof, for any township assessor.

40 SECTION 12. IC 6-1.1-4-0.5 IS ADDED TO THE INDIANA
 41 CODE AS A NEW SECTION TO READ AS FOLLOWS
 42 [EFFECTIVE JANUARY 1, 2003]: **Sec. 0.5. As used in this chapter,**



"assessor" means the following:

(1) In a county containing a consolidated city, a township assessor.

(2) In a county not containing a consolidated city, the county assessor.

SECTION 13. IC 6-1.1-4-12.4 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 12.4. (a) For purposes of this section, the term "oil or gas interest" includes, but is not limited to:

- (1) royalties;
- (2) overriding royalties;
- (3) mineral rights; or
- (4) working interest;

in any oil or gas located on or beneath the surface of land which lies within this state.

(b) Oil or gas interest is subject to assessment and taxation as real property. Notwithstanding the provisions of ~~IC 1971, 6-1.1-4-4~~, **IC 6-1.1-4-4**, each oil or gas interest shall be assessed annually by:

- (1) the assessor of the township in which the oil or gas is located, **in a county containing a consolidated city; or**
- (2) **the county assessor, in a county not containing a consolidated city.**

The ~~township~~ assessor shall assess the oil or gas interest to the person who owns or operates the interest.

(c) A piece of equipment is an appurtenance to land if it is incident to and necessary for the production of oil and gas from the land covered by the oil or gas interest. This equipment includes, but is not limited to, wells, pumping units, lines, treaters, separators, tanks, and secondary recovery facilities. These appurtenances are subject to ~~assessment~~ **assessment** as real property. Notwithstanding the provisions of ~~IC 1971, 6-1.1-4-4~~, **IC 6-1.1-4-4**, each of these appurtenances shall be assessed annually:

- (1) by the assessor of the township in which the appurtenance is located, **in a county containing a consolidated city; or**
- (2) **by the county assessor, in a county not containing a consolidated city.**

The ~~township~~ assessor shall assess the appurtenance to the person who owns or operates the working interest in the oil or gas interest.

SECTION 14. IC 6-1.1-4-12.5 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 12.5. (a) For purposes of this section, the term "secondary recovery method" includes but is not limited to the stimulation of oil production by means



of the injection of water, steam, hydrocarbons, or chemicals, or by means **of** in situ combustion.

(b) The total assessed value of all interests in the oil located on or beneath the surface of a particular tract of land equals the product of (1) the average daily production of the oil, multiplied by (2) three hundred sixty-five (365), and further multiplied by (3) one-third (1/3) of the posted price of oil on the assessment date. However, if the oil is being extracted by use of a secondary recovery method, the total assessed value of all interests in the oil equals one-half (1/2) the assessed value computed under the formula prescribed in this subsection. The appropriate ~~township~~ assessor shall, in the manner prescribed by the state board of tax commissioners, apportion the total assessed value of all interests in the oil among the owners of those interests.

(c) The appropriate ~~township~~ assessor shall, in the manner prescribed by the state board of tax commissioners, determine and apportion the total assessed value of all interests in the gas located beneath the surface of a particular tract of land.

(d) The state board of tax commissioners shall prescribe a schedule for ~~township~~ assessors to use in assessing the appurtenances described in section 12.4 (c) of this chapter.

SECTION 15. IC 6-1.1-4-13.6 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE MARCH 1, 2003]: Sec. 13.6. (a)-~~(a)~~ **This section applies to a county not containing a consolidated city.**

(b) The ~~township~~ **county** assessor shall determine the values of all classes of commercial, industrial, and residential land (including farm homesites) in the ~~township~~ **county** using guidelines determined by the state board of tax commissioners. Not later than November 1 of the year preceding the year in which a general reassessment becomes effective, the assessor determining the values of land shall submit the values to the county property tax assessment board of appeals. Not later than December 1 of the year preceding the year in which a general reassessment becomes effective, the county property tax assessment board of appeals shall hold a public hearing in the county concerning those values. The property tax assessment board of appeals shall give notice of the hearing in accordance with IC 5-3-1 and shall hold the hearing after March 31 and before December 1 of the year preceding the year in which the general reassessment under IC 6-1.1-4-4 becomes effective.

~~(b)~~ (c) The county property tax assessment board of appeals shall review the values submitted under subsection ~~(a)~~ (b) and may make any modifications it considers necessary to provide uniformity and



equality. The county property tax assessment board of appeals shall coordinate the valuation of property adjacent to the boundaries of the county with the county property tax assessment boards of appeals of the adjacent counties using the procedures adopted by rule under IC 4-22-2 by the state board of tax commissioners. If the county assessor ~~or township assessor~~ fails to submit land values under subsection ~~(a)~~ (b) to the county property tax assessment board of appeals before November 1 of the year before the date the general reassessment under IC 6-1.1-4-4 becomes effective, the county property tax assessment board of appeals shall determine the values. If the county property tax assessment board of appeals fails to determine the values before the general reassessment becomes effective, the state board of tax commissioners shall determine the values.

~~(c)~~ (d) The county assessor shall notify all township assessors in the county of the values as modified by the county property tax assessment board of appeals. Township assessors shall use the values determined under this section.

SECTION 16. IC 6-1.1-4-13.8 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE MARCH 1, 2003]: **Sec. 13.8. (a) This section applies to a county containing a consolidated city.**

(b) The township assessor shall determine the values of all classes of commercial, industrial, and residential land (including farm homesites) in the township using guidelines determined by the state board of tax commissioners. Not later than November 1 of the year preceding the year in which a general reassessment becomes effective, the assessor determining the values of land shall submit the values to the county property tax assessment board of appeals. Not later than December 1 of the year preceding the year in which a general reassessment becomes effective, the county property tax assessment board of appeals shall hold a public hearing in the county concerning those values. The property tax assessment board of appeals shall give notice of the hearing in accordance with IC 5-3-1 and shall hold the hearing after March 31 and before December 1 of the year preceding the year in which the general reassessment under IC 6-1.1-4-4 becomes effective.

(c) The county property tax assessment board of appeals shall review the values submitted under subsection (b) and may make any modifications it considers necessary to provide uniformity and equality. The county property tax assessment board of appeals shall coordinate the valuation of property adjacent to the boundaries of the county with the county property tax assessment



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boards of appeals of the adjacent counties using the procedures adopted by rule under IC 4-22-2 by the state board of tax commissioners. If the county assessor or township assessor fails to submit land values under subsection (b) to the county property tax assessment board of appeals before November 1 of the year before the date the general reassessment under IC 6-1.1-4-4 becomes effective, the county property tax assessment board of appeals shall determine the values. If the county property tax assessment board of appeals fails to determine the values before the general reassessment becomes effective, the state board of tax commissioners shall determine the values.

(d) The county assessor shall notify all township assessors in the county of the values as modified by the county property tax assessment board of appeals. Township assessors shall use the values determined under this section.

SECTION 17. IC 6-1.1-4-15 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 15. (a) If real property is subject to assessment or reassessment under this chapter, the:

- (1) assessor of the township in which the property is located, **in a county containing a consolidated city; or**
- (2) **county assessor, in a county not containing a consolidated city;**

shall either appraise the property himself or have it appraised.

(b) In order to determine the assessed value of buildings and other improvements, the ~~township~~ assessor, or his authorized representative, may, after first making known his intention to the owner or occupant, enter and fully examine all buildings and structures which are ~~located within the township he serves and which are~~ subject to assessment **by the assessor.**

SECTION 18. IC 6-1.1-4-16 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 16. (a) For purposes of making a general reassessment of real property, ~~any township assessor and any county~~ **an** assessor may employ:

- (1) deputies;
- (2) employees; ~~and~~
- (3) technical advisors who are qualified to determine real property values; **and**
- (4) **township assessors.**

The assessor may employ a technical advisor either on a full-time or a part-time basis.

(b) The county council of each county shall appropriate the funds



necessary for the employment of deputies, employees, or technical advisors employed under subsection (a) of this section.

SECTION 19. IC 6-1.1-4-17 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 17. (a) Subject to the approval of the state board of tax commissioners and the requirements of section 18(a) of this chapter, ~~a~~

(1) ~~township an~~ assessor ~~or~~

(2) ~~group consisting of the county assessor and the township assessors in a county;~~

may employ professional appraisers as technical advisors.

(b) **This section applies only to a county containing a consolidated city.** After notice to the county assessor and all township assessors in the county, a majority of the assessors authorized to vote under this subsection may vote to:

(1) employ a professional appraiser to act as a technical advisor in the county during a general reassessment period; **and**

(2) appoint an assessor or a group of assessors to:

(A) enter into and administer the contract with a professional appraiser employed under this section; and

(B) oversee the work of a professional appraiser employed under this section.

Each township assessor and the county assessor has one (1) vote. A decision by a majority of the persons authorized to vote is binding on the county assessor and all township assessors in the county. Subject to the limitations contained in section 18(a) of this chapter, the assessor or assessors appointed under subdivision (2) may contract with a professional appraiser employed under this section to supply technical advice during a general reassessment period for all townships in the county. A proportionate part of the appropriation to all townships for assessing purposes shall be used to pay for the technical advice.

(c) As used in this chapter, "professional appraiser" means an individual or firm that is certified under IC 6-1.1-31.7.

SECTION 20. IC 6-1.1-4-18 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 18. (a) ~~A township~~ **An** assessor ~~or a group of township assessors or the county assessor~~ may not utilize the services of a professional appraiser for assessment or reassessment purposes without a written contract. The contract used must be either a standard contract developed by the state board of tax commissioners or a contract which has been specifically approved by the state board of tax commissioners. No contract shall be made with any professional appraiser to act as technical advisor in the assessment of property, before the giving of notice and the receiving of



1 bids from anyone desiring to furnish this service. Notice of the time
 2 and place for receiving bids for the contract shall be given by
 3 publication by one (1) insertion in two (2) newspapers of general
 4 circulation published in the county and representing each of the two (2)
 5 leading political parties in the county; or if only one (1) newspaper is
 6 there published, notice in that one (1) newspaper is sufficient to comply
 7 with the requirements of this subsection. The contract shall be awarded
 8 to the lowest and best bidder who meets all requirements under law for
 9 entering a contract to serve as technical advisor in the assessment of
 10 property. However, any and all bids may be rejected, and new bids may
 11 be asked.

12 (b) The county council of each county shall appropriate the funds
 13 needed to meet the obligations created by a professional appraisal
 14 services contract which is entered into under this chapter.

15 SECTION 21. IC 6-1.1-4-20 IS AMENDED TO READ AS
 16 FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 20. The state
 17 board of tax commissioners may establish a period with respect to each
 18 general reassessment that is the only time during which a ~~township or~~
 19 ~~county an~~ assessor may enter into a contract with a professional
 20 appraiser. The period set by the board may not begin before January 1
 21 of the year the general reassessment begins. If no period is established
 22 by the board, a ~~township or county an~~ assessor may enter into such a
 23 contract only on or after January 1 and before April 16 of the year in
 24 which the general reassessment is to commence.

25 SECTION 22. IC 6-1.1-4-21 IS AMENDED TO READ AS
 26 FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 21. (a) If, during
 27 a period of general reassessment, a ~~township an~~ assessor makes the real
 28 property appraisals himself, the appraisals of the parcels subject to
 29 taxation must be completed as follows:

30 (1) The appraisal of one-fourth (1/4) of the parcels shall be
 31 completed before December 1 of the year in which the general
 32 reassessment begins.

33 (2) The appraisal of one-half (1/2) of the parcels shall be
 34 completed before May 1 of the year following the year in which
 35 the general reassessment begins.

36 (3) The appraisal of three-fourths (3/4) of the parcels shall be
 37 completed before October 1 of the year following the year in
 38 which the general reassessment begins.

39 (4) The appraisal of all the parcels shall be completed before
 40 March 1 of the second year following the year in which the
 41 general reassessment begins.

42 (b) If a ~~township an~~ assessor employs a professional appraiser or a

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professional appraisal firm to make real property appraisals during a period of general reassessment, the professional appraiser or appraisal firm must file appraisal reports with the township assessor as follows:

(1) The appraisals for one-fourth (1/4) of the parcels shall be reported before December 1 of the year in which the general reassessment begins.

(2) The appraisals for one-half (1/2) of the parcels shall be reported before May 1 of the year following the year in which the general reassessment begins.

(3) The appraisals for three-fourths (3/4) of the parcels shall be reported before October 1 of the year following the year in which the general reassessment begins.

(4) The appraisals for all the parcels shall be reported before March 1 of the second year following the year in which the general reassessment begins.

However, the reporting requirements prescribed in this subsection do not apply if the contract under which the professional appraiser, or appraisal firm, is employed prescribes different reporting procedures.

SECTION 23. IC 6-1.1-4-22 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 22. (a) If any assessing official or any county property tax assessment board of appeals assesses or reassesses any real property under the provisions of this article, the official or county property tax assessment board of appeals shall give notice to the taxpayer and the county assessor, by mail, of the amount of the assessment or reassessment.

(b) During a period of general reassessment, each township assessor shall mail the notice required by this section within ninety (90) days after ~~he~~ **the assessor**:

(1) completes ~~his~~ **an** appraisal of a parcel; or

(2) receives a report for a parcel from a professional appraiser or professional appraisal firm.

SECTION 24. IC 6-1.1-4-25 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 25. (a) Each township assessor shall keep ~~his~~ **the** reassessment data and records current by securing the necessary field data and by making changes in the assessed value of real property as changes occur in the use of the real property. ~~His~~ **The assessor's** records shall at all times show the assessed value of real property in accordance with the provisions of this chapter.

(b) **This subsection applies to a county containing a consolidated city.** The township assessor shall ensure that the county assessor has full access to the assessment records maintained by the township



1 assessor.

2 SECTION 25. IC 6-1.1-5-0.5 IS ADDED TO THE INDIANA
3 CODE AS A NEW SECTION TO READ AS FOLLOWS
4 [EFFECTIVE JANUARY 1, 2003]: **Sec. 0.5. As used in this chapter,**
5 **"assessor" means the following:**

6 **(1) In a county containing a consolidated city, a township**
7 **assessor.**

8 **(2) In a county not containing a consolidated city, the county**
9 **assessor.**

10 SECTION 26. IC 6-1.1-5-8 IS AMENDED TO READ AS
11 FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 8. Except as
12 provided in section 9 of this chapter, the county auditor of each county
13 shall annually prepare and deliver: ~~to:~~

14 **(1) ~~the township assessor,~~ a list of all real property entered in the**
15 **township as of the assessment date ~~to the township assessor,~~ in**
16 **a county containing a consolidated city; and**

17 **(2) a list of all real property entered in the county as of the**
18 **assessment date to the county assessor, in a county not**
19 **containing a consolidated city.**

20 The county auditor shall deliver the list within thirty (30) days after the
21 assessment date. The county auditor shall prepare the list in the form
22 prescribed or approved by the state board of tax commissioners.

23 SECTION 27. IC 6-1.1-5-10 IS AMENDED TO READ AS
24 FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 10. If ~~a township~~
25 **an** assessor believes that it is necessary to obtain an accurate
26 description of a specific lot or tract which is situated in the:

27 **(1) township he serves, in a county containing a consolidated**
28 **city; or**

29 **(2) the county, in a county not containing a consolidated city;**

30 the assessor may demand in writing that the owner or occupant of the
31 lot or tract deliver all the title papers in his possession to the assessor
32 for his examination. If the person fails to deliver the title papers to the
33 assessor at his office within five (5) days after the demand is mailed,
34 the assessor shall prepare the real property list according to the best
35 information he can obtain. For that purpose, the assessor may examine,
36 under oath, any person whom he believes has any knowledge relevant
37 to the issue.

38 SECTION 28. IC 6-1.1-5-11 IS AMENDED TO READ AS
39 FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 11. (a) In order to
40 determine the quantity of land contained within a tract, an assessor
41 shall follow the rules contained in this section.

42 (b) Except as provided in subsection (c) of this section, the assessor



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shall recognize the quantity of land stated in a deed or patent if the owner or person in whose name the property is listed holds the land by virtue of:

- (1) a deed from another party or from this state; or
- (2) a patent from the United States.

(c) If land described in subsection (b) of this section has been surveyed subsequent to the survey made by the United States and if the ~~township~~ assessor is satisfied that the tract contains a different quantity of land than is stated in the patent or deed, the assessor shall recognize the quantity of land stated in the subsequent survey.

(d) Except as provided in subsection (e) of this section, ~~a township~~ **an** assessor shall demand in writing that the owner of a tract, or person in whose name the land is listed, have the tract surveyed and that he return a sworn certificate from the surveyor stating the quantity of land contained in the tract if:

- (1) the land was within the French or Clark's grant; and
- (2) the party holds the land under original entry or survey.

If the party fails to return the certificate within thirty (30) days after the demand is mailed the assessor shall have a surveyor survey the land. The expenses of a survey made under this subsection shall be paid for from the county treasury. However, the county auditor shall charge the survey expenses against the land, and the expenses shall be collected with the taxes payable in the succeeding year.

(e) ~~A township~~ **An** assessor shall not demand a survey of land described in subsection (d) of this section if:

- (1) the owner or holder of the land has previously had it surveyed and presents to the assessor a survey certificate which states the quantity of land; or
- (2) the assessor is satisfied from other competent evidence, given under oath or affirmation, that the quantity of land stated in the original survey is correct.

SECTION 29. IC 6-1.1-5-14 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 14. **(a)** Not later than May 15, each ~~assessing official~~ **township assessor in a county containing a consolidated city** shall prepare and deliver to the county assessor a detailed list of the real property listed for taxation in the township.

(b) On or before July 1 of each year, each county assessor **in a county not containing a consolidated city** shall, under oath, prepare and deliver to the county auditor a detailed list of the real property listed for taxation in the county. In a county ~~with an elected township assessor under IC 36-6-5-1~~ **in every township containing a**



1 **consolidated city**, the township assessor shall prepare the real property
 2 list **and deliver the list to the county auditor.** The ~~assessing officials~~
 3 ~~and the county~~ assessor shall prepare the list in the form prescribed by
 4 the state board of tax commissioners. **In a county containing a**
 5 **consolidated city**, the township assessor shall ensure that the county
 6 assessor has full access to the assessment records maintained by the
 7 township assessor.

8 SECTION 30. IC 6-1.1-5.5-3 IS AMENDED TO READ AS
 9 FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 3. (a) Before
 10 filing a conveyance document with the county auditor under
 11 IC 6-1.1-5-4, all the parties to the conveyance must complete and sign
 12 a sales disclosure form as prescribed by the state board of tax
 13 commissioners under section 5 of this chapter. All the parties may sign
 14 one (1) form, or if all the parties do not agree on the information to be
 15 included on the completed form, each party may sign and file a
 16 separate form.

17 (b) Except as provided in subsection (c), the auditor shall forward
 18 each sales disclosure form to the county assessor. The county assessor
 19 shall forward the sales disclosure form to the state board of tax
 20 commissioners. ~~and to the appropriate township assessor.~~ The county
 21 assessor shall retain a copy of the sales disclosure form for the
 22 purposes established in IC 6-1.1-4-13.6. ~~and shall forward a copy to the~~
 23 ~~township assessors in the county.~~

24 (c) In a county containing a consolidated city, the auditor shall
 25 forward the sales disclosure form to the appropriate township assessor.
 26 The township assessor shall forward the sales disclosure form to the
 27 state board of tax commissioners. The township assessor may retain a
 28 copy of the sales disclosure form for the purposes established in
 29 IC 6-1.1-4-13.6.

30 SECTION 31. IC 6-1.1-7-5 IS AMENDED TO READ AS
 31 FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 5. A mobile home
 32 which is subject to taxation under this chapter shall be assessed by:

- 33 (1) the assessor of the township within which the place of
 34 assessment is located, **in a county containing a consolidated**
 35 **city; or**
 36 (2) **the county assessor, in a county not containing a**
 37 **consolidated city.**

38 Each ~~township assessor of a county~~ shall certify the assessments of
 39 mobile homes to the county auditor in the same manner provided for
 40 the certification of personal property assessments. The ~~township~~
 41 assessor shall make this certification on the forms prescribed by the
 42 state board of tax commissioners.

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SECTION 32. IC 6-1.1-8-24 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 24. (a) Each year a township assessor **in a county containing a consolidated city** shall assess the fixed property which as of the assessment date of that year is:

- (1) owned or used by a public utility company; and
- (2) located in the township he serves.

(b) **Each county assessor in a county not containing a consolidated city shall assess the fixed property which, as of the assessment date of that year, is:**

- (1) owned or used by a public utility company; and**
- (2) located in the county.**

~~(b)~~ (c) The ~~township~~ assessor **specified in this section** shall determine the assessed value of fixed property. **In a county containing a consolidated city**, the township assessor shall certify the assessed values to the county assessor on or before April 1 of the year of assessment. ~~However, in a county with an elected township assessor under IC 36-6-5-1 in every township the township assessor shall certify the list to the state board of tax commissioners.~~ The county assessor shall review the assessed values and shall certify the assessed values to the state board of tax commissioners on or before April 10 of the year of assessment.

SECTION 33. IC 6-1.1-8-39 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 39. The annual assessments of a public utility company's property are presumed to include all the company's property which is subject to taxation under this chapter. However, this presumption does not preclude the subsequent assessment of a specific item of tangible property which is clearly shown to have been omitted from the assessments for that year. **In a county containing a consolidated city**, the appropriate township assessor shall make assessments of omitted fixed property. **In a county not containing a consolidated city, the county assessor shall make assessments of omitted fixed property.** The state board of tax commissioners shall make assessments of omitted distributable property. However, the board may not assess omitted distributable property after the expiration of ten (10) years from the last day of the year in which the assessment should have been made.

SECTION 34. IC 6-1.1-9-1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 1. If:

- (1) a township assessor, **in a county containing a consolidated city;**
- (2) a county assessor; or



1 (3) a county property tax assessment board of appeals;
 2 believes that any taxable tangible property has been omitted from or
 3 undervalued on the assessment rolls or the tax duplicate for any year or
 4 years, the ~~official~~ **assessor** or board shall give written notice under
 5 IC 6-1.1-3-20 or IC 6-1.1-4-22 of the assessment or increase in
 6 assessment. The notice shall contain a general description of the
 7 property and a statement describing the taxpayer's right to file a petition
 8 for review with the county property tax assessment board of appeals
 9 under IC 6-1.1-15-1.

10 SECTION 35. IC 6-1.1-10-10 IS AMENDED TO READ AS
 11 FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 10. (a) **If the**
 12 **owner of an industrial waste control facility located in a county**
 13 **containing a consolidated city** ~~who~~ wishes to obtain the exemption
 14 provided in section 9 of this chapter, **the owner** shall file an exemption
 15 claim with the assessor of the township in which the property is located
 16 when he files his annual personal property return. **If the industrial**
 17 **waste control facility is located in a county not containing a**
 18 **consolidated city, the owner shall file an exemption claim with the**
 19 **county assessor when the owner files an annual personal property**
 20 **return.** The claim shall describe and state the assessed value of the
 21 property for which an exemption is claimed.

22 (b) The owner shall, by registered or certified mail, forward a copy
 23 of the exemption claim to the department of environmental
 24 management. The department shall acknowledge its receipt of the
 25 claim.

26 (c) The department of environmental management may investigate
 27 any claim. The department may also determine if the property for
 28 which the exemption is claimed is being utilized as an industrial waste
 29 control facility. Within one hundred twenty (120) days after a claim is
 30 mailed to the department, the department may certify its written
 31 determination to the ~~township~~ assessor with whom the claim was filed.

32 (d) The determination of the department remains in effect:

33 (1) as long as the owner owns the property and uses the property
 34 as an industrial waste control facility; or

35 (2) for five (5) years;

36 whichever is less. In addition, during the five (5) years after the
 37 department's determination the owner of the property must notify the
 38 ~~township~~ assessor **with whom the claim was filed or the county**
 39 **assessor in a county not containing a consolidated city** and the
 40 department in writing if any of the property on which the department's
 41 determination was based is disposed of or removed from service as an
 42 industrial waste control facility.



(e) The department may revoke a determination if the department finds that the property is not predominantly used as an industrial waste control facility.

(f) The township assessor, **in a county containing a consolidated city, or the county assessor, in a county not containing a consolidated city**, in accord with the determination of the department, shall allow or deny in whole or in part each exemption claim. However, if the owner provides the assessor with proof that a copy of the claim has been mailed to the department, and if the department has not certified a determination to the assessor within one hundred twenty (120) days after the claim has been mailed to the department, the assessor shall allow the total exemption claimed by the owner.

(g) The assessor shall reduce the assessed value of the owner's personal property for the year for which an exemption is claimed by the amount of exemption allowed.

SECTION 36. IC 6-1.1-10-13 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 13. (a) **If the owner of personal property which is part of a stationary or unlicensed mobile air pollution control system ~~who~~ located in a county containing a consolidated city** wishes to obtain the exemption provided in section 12 of this chapter, **the owner** shall claim the exemption on his annual personal property return which he files with the assessor of the township in which the property is located. **In a county not containing a consolidated city, the owner shall claim the exemption on the annual personal property return which the owner files with the county assessor.** On the return, the owner shall describe and state the assessed value of the property for which the exemption is claimed.

(b) The township assessor, **in a county containing a consolidated city, or the county assessor, in a county not containing a consolidated city**, shall review the exemption claim, and he shall allow or deny it in whole or in part. In making his decision, the ~~township~~ assessor shall consider the requirements stated in section 12 of this chapter.

(c) The ~~township~~ assessor shall reduce the assessed value of the owner's personal property for the year for which the exemption is claimed by the amount of exemption allowed.

SECTION 37. IC 6-1.1-10-14 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 14. The action taken by a ~~township~~ **an** assessor on an exemption claim filed under section 10 or section 13 of this chapter shall be treated as an assessment of personal property. Thus, the assessor's action is subject



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1 to all the provisions of this article pertaining to notice, review, or
2 appeal of personal property assessments.

3 SECTION 38. IC 6-1.1-12-0.4 IS ADDED TO THE INDIANA
4 CODE AS A NEW SECTION TO READ AS FOLLOWS
5 [EFFECTIVE JANUARY 1, 2003]: **Sec. 0.4. As used in this chapter,**
6 **"assessor" means the following:**

7 (1) **In a county containing a consolidated city, a township**
8 **assessor.**

9 (2) **In a county not containing a consolidated city, the county**
10 **assessor.**

11 SECTION 39. IC 6-1.1-12-20 IS AMENDED TO READ AS
12 FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 20. (a) A property
13 owner who desires to obtain the deduction provided by section 18 of
14 this chapter must file a certified deduction application, on forms
15 prescribed by the state board of tax commissioners, with the auditor of
16 the county in which the rehabilitated property is located. The
17 application may be filed in person or by mail. If mailed, the mailing
18 must be postmarked on or before the last day for filing. Except as
19 provided in subsection (b) of this section, the application must be filed
20 before May 10 of the year in which the addition to assessed value is
21 made.

22 (b) If notice of the addition to assessed value for any year is not
23 given to the property owner before April 10 of that year, the application
24 required by this section may be filed not later than thirty (30) days after
25 the date such a notice is mailed to the property owner at the address
26 shown on the records of the ~~township~~ assessor.

27 (c) The application required by this section shall contain: ~~the~~
28 ~~following information:~~

- 29 (1) a description of the property for which a deduction is claimed
- 30 in sufficient detail to afford identification;
- 31 (2) statements of the ownership of the property;
- 32 (3) the assessed value of the improvements on the property before
- 33 rehabilitation;
- 34 (4) the number of dwelling units on the property;
- 35 (5) the number of dwelling units rehabilitated;
- 36 (6) the increase in assessed value resulting from the
- 37 rehabilitation; and
- 38 (7) the amount of deduction claimed.

39 (d) A deduction application filed under this section is applicable for
40 the year in which the increase in assessed value occurs and for the
41 immediately following four (4) years without any additional application
42 being filed.



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(e) On verification of an application by:

(1) the assessor of the township in which the property is located,
in a county containing a consolidated city; or

(2) **the county assessor, in a county not containing a consolidated city;**

the county auditor shall make the deduction.

SECTION 40. IC 6-1.1-12-24 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 24. (a) A property owner who desires to obtain the deduction provided by section 22 of this chapter must file a certified deduction application, on forms prescribed by the state board of tax commissioners, with the auditor of the county in which the property is located. The application may be filed in person or by mail. If mailed, the mailing must be postmarked on or before the last day for filing. Except as provided in subsection (b) of this section, the application must be filed before May 10 of the year in which the addition to assessed valuation is made.

(b) If notice of the addition to assessed valuation for any year is not given to the property owner before April 10 of that year, the application required by this section may be filed not later than thirty (30) days after the date such a notice is mailed to the property owner at the address shown on the records of the ~~township~~ assessor.

(c) The application required by this section shall contain: ~~the following information:~~

(1) the name of the property owner;

(2) a description of the property for which a deduction is claimed in sufficient detail to afford identification;

(3) the assessed value of the improvements on the property before rehabilitation;

(4) the increase in the assessed value of improvements resulting from the rehabilitation; and

(5) the amount of deduction claimed.

(d) A deduction application filed under this section is applicable for the year in which the addition to assessed value is made and in the immediate following four (4) years without any additional application being filed.

(e) On verification of the correctness of an application by:

(1) the assessor of the township in which the property is located,
in a county containing a consolidated city; or

(2) **the county assessor, in a county not containing a consolidated city;**

the county auditor shall make the deduction.

SECTION 41. IC 6-1.1-12-28.5 IS AMENDED TO READ AS



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1 FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 28.5. (a) For
2 purposes of this section:

3 "Hazardous waste" has the meaning set forth in IC 13-11-2-99(a)
4 and includes a waste determined to be a hazardous waste under
5 IC 13-22-2-3(b).

6 "Resource recovery system" means tangible property directly used
7 to dispose of solid waste or hazardous waste by converting it into
8 energy or other useful products.

9 "Solid waste" has the meaning set forth in IC 13-11-2-205(a) but
10 does not include dead animals or any animal solid or semisolid wastes.

11 (b) Except as provided in this section, the owner of a resource
12 recovery system is entitled to an annual deduction in an amount equal
13 to ninety-five percent (95%) of the assessed value of the system if:

14 (1) the system was certified by the department of environmental
15 management for the 1993 assessment year or a prior assessment
16 year; and

17 (2) the owner filed a timely application for the deduction for the
18 1993 assessment year.

19 For purposes of this section, a system includes tangible property that
20 replaced tangible property in the system after the certification by the
21 department of environmental management.

22 (c) The owner of a resource recovery system that is directly used to
23 dispose of hazardous waste is not entitled to the deduction provided by
24 this section for a particular assessment year if during that assessment
25 year the owner:

26 (1) is convicted of any violation under IC 13-7-13-3 (repealed),
27 IC 13-7-13-4 (repealed), or IC 13-30-6; or

28 (2) is subject to an order or a consent decree with respect to
29 property located in Indiana based upon a violation of a federal or
30 state rule, regulation, or statute governing the treatment, storage,
31 or disposal of hazardous wastes that had a major or moderate
32 potential for harm.

33 (d) The certification of a resource recovery system by the
34 department of environmental management for the 1993 assessment
35 year or a prior assessment year is valid through the 1997 assessment
36 year so long as the property is used as a resource recovery system. If
37 the property is no longer used for the purpose for which the property
38 was used when the property was certified, the owner of the property
39 shall notify the county auditor. However, the deduction from the
40 assessed value of the system is:

41 (1) ninety-five percent (95%) for the 1994 assessment year;

42 (2) ninety percent (90%) for the 1995 assessment year;



1 (3) seventy-five percent (75%) for the 1996 assessment year; and

2 (4) sixty percent (60%) for the 1997 assessment year.

3 Notwithstanding this section as it existed before 1995, for the 1994
4 assessment year, the portion of any tangible property comprising a
5 resource recovery system that was assessed and first deducted for the
6 1994 assessment year may not be deducted for property taxes first due
7 and payable in 1995 or later.

8 (e) In order to qualify for a deduction under this section, the person
9 who desires to claim the deduction must file an application with the
10 county auditor after February 28 and before May 16 of the current
11 assessment year unless the person has been granted an extension under
12 IC 6-1.1-3-7. If the person has been granted an extension, the person
13 must file the application after February 28 and before June 15 of the
14 current assessment year. An application must be filed in each year for
15 which the person desires to obtain the deduction. The application may
16 be filed in person or by mail. If mailed, the mailing must be postmarked
17 on or before the last day for filing. If the application is not filed before
18 the applicable deadline under this subsection, the deduction is waived.
19 The application must be filed on a form prescribed by the state board
20 of tax commissioners. The application for a resource recovery system
21 deduction must include:

22 (1) a certification by the department of environmental
23 management for the 1993 assessment year or a prior assessment
24 year as described in subsection (d); or

25 (2) the certification by the department of environmental
26 management for the 1993 assessment year as described in
27 subsection (g).

28 Beginning with the 1995 assessment year a person must also file an
29 itemized list of all property on which a deduction is claimed. The list
30 must include the date of purchase of the property and the cost to
31 acquire the property.

32 (f) Before July 1, 1995, the department of environmental
33 management shall transfer all the applications, records, or other
34 material the department has with respect to resource recovery system
35 deductions under this section for the 1993 and 1994 assessment years.
36 The ~~township~~ assessor shall verify each deduction application filed
37 under this section and the county auditor shall determine the deduction.
38 The county auditor shall send to the state board of tax commissioners
39 a copy of each deduction application. The county auditor shall notify
40 the county property tax assessment board of appeals of all deductions
41 allowed under this section. A denial of a deduction claimed under this
42 subsection may be appealed as provided in IC 6-1.1-15. The appeal is

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1 limited to a review of a determination made by the township assessor
2 or the county auditor.

3 (g) Notwithstanding subsection (d), the certification for the 1993
4 assessment year of a resource recovery system in regard to which a
5 political subdivision is liable for the payment of the property taxes
6 remains valid at the ninety-five percent (95%) deduction level allowed
7 before 1994 as long as the political subdivision remains liable for the
8 payment of the property taxes on the system.

9 SECTION 42. IC 6-1.1-12-35 IS AMENDED TO READ AS
10 FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 35. (a) Except as
11 provided in section 36 of this chapter, a person who desires to claim the
12 deduction provided by section 31, 33, or 34 of this chapter must file a
13 certified statement in duplicate, on forms prescribed by the state board
14 of tax commissioners, and proof of certification under subsection (b)
15 with the auditor of the county in which the property for which the
16 deduction is claimed is subject to assessment. Except as provided in
17 subsection (e), with respect to property that is not assessed under
18 IC 6-1.1-7, the person must file the statement between March 1 and
19 May 10, inclusive, of the assessment year. The person must file the
20 statement in each year for which he desires to obtain the deduction.
21 With respect to a property which is assessed under IC 6-1.1-7, the
22 person must file the statement between January 15 and March 31,
23 inclusive, of each year for which he desires to obtain the deduction.
24 The statement may be filed in person or by mail. If mailed, the mailing
25 must be postmarked on or before the last day for filing. On verification
26 of the statement by:

27 (1) the county assessor, in a county not containing a
28 consolidated city; or

29 (2) the assessor of the township in which the property for which
30 the deduction is claimed is subject to assessment, in a county
31 containing a consolidated city;

32 the county auditor shall allow the deduction.

33 (b) The department of environmental management, upon application
34 by a property owner, shall determine whether a system or device
35 qualifies for a deduction provided by section 31, 33, or 34 of this
36 chapter. If the department determines that a system or device qualifies
37 for a deduction, it shall certify the system or device and provide proof
38 of the certification to the property owner. The department shall
39 prescribe the form and manner of the certification process required by
40 this subsection.

41 (c) If the department of environmental management receives an
42 application for certification before April 10 of the assessment year, the



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department shall determine whether the system or device qualifies for a deduction before May 10 of the assessment year. If the department fails to make a determination under this subsection before May 10 of the assessment year, the system or device is considered certified.

(d) A denial of a deduction claimed under section 31, 33, or 34 of this chapter may be appealed as provided in IC 6-1.1-15. The appeal is limited to a review of a determination made by the ~~township~~ assessor, county property tax assessment board of appeals, or state board of tax commissioners.

(e) A person who timely files a personal property return under IC 6-1.1-3-7(a) for an assessment year and who desires to claim the deduction provided in section 31 of this chapter for property that is not assessed under IC 6-1.1-7 must file the statement described in subsection (a) between March 1 and May 15, inclusive, of that year. A person who obtains a filing extension under IC 6-1.1-3-7(b) for an assessment year must file the application between March 1 and June 14, inclusive, of that year.

SECTION 43. IC 6-1.1-12.1-5 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 5. (a) A property owner who desires to obtain the deduction provided by section 3 of this chapter must file a certified deduction application, on forms prescribed by the state board of tax commissioners, with the auditor of the county in which the property is located. Except as otherwise provided in subsection (b) or (e), the deduction application must be filed before May 10 of the year in which the addition to assessed valuation is made.

(b) If notice of the addition to assessed valuation or new assessment for any year is not given to the property owner before April 10 of that year, the deduction application required by this section may be filed not later than thirty (30) days after the date such a notice is mailed to the property owner at the address shown on the records of:

- (1) the township assessor, **in a county containing a consolidated city; or**
- (2) **the county assessor, in a county not containing a consolidated city.**

(c) The deduction application required by this section must contain the following information:

- (1) The name of the property owner.
- (2) A description of the property for which a deduction is claimed in sufficient detail to afford identification.
- (3) The assessed value of the improvements before rehabilitation.
- (4) The increase in the assessed value of improvements resulting from the rehabilitation.

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(5) The assessed value of the new structure in the case of redevelopment.

(6) The amount of the deduction claimed for the first year of the deduction.

(7) If the deduction application is for a deduction in a residentially distressed area, the assessed value of the improvement or new structure for which the deduction is claimed.

(d) A deduction application filed under subsection (a) or (b) is applicable for the year in which the addition to assessed value or assessment of a new structure is made and in the immediate following two (2), four (4), five (5), or nine (9) years, whichever is applicable, without any additional deduction application being filed. However, property owners who had an area designated an urban development area pursuant to a deduction application filed prior to January 1, 1979, are only entitled to a deduction for a five (5) year period. In addition, property owners who are entitled to a deduction under this chapter pursuant to a deduction application filed after December 31, 1978, and before January 1, 1986, are entitled to a deduction for a ten (10) year period.

(e) A property owner who desires to obtain the deduction provided by section 3 of this chapter but who has failed to file a deduction application within the dates prescribed in subsection (a) or (b) may file a deduction application between March 1 and May 10 of a subsequent year which shall be applicable for the year filed and the subsequent years without any additional deduction application being filed for the amounts of the deduction which would be applicable to such years pursuant to section 4 of this chapter if such a deduction application had been filed in accordance with subsection (a) or (b).

(f) On verification of the correctness of a deduction application by **the** assessor of the township in which the property is located, **in a county containing a consolidated city, or the county assessor, in a county not containing a consolidated city**, the county auditor shall act as follows:

(1) If a determination about whether the deduction is three (3), six (6), or ten (10) years has been made in the resolution adopted under section 2.5 of this chapter, the county auditor shall make the appropriate deduction.

(2) If a determination about whether the deduction is three (3), six (6), or ten (10) years has not been made in the resolution adopted under section 2.5 of this chapter, the county auditor shall send a copy of the deduction application to the designating body. Upon receipt of the resolution stating whether the deduction will be



1 allowed for three (3), six (6), or ten (10) years, the county auditor
2 shall make the appropriate deduction.

3 (3) If the deduction application is for rehabilitation or
4 redevelopment in a residentially distressed area, the county
5 auditor shall make the appropriate deduction.

6 (g) The amount and period of the deduction provided for property
7 by section 3 of this chapter are not affected by a change in the
8 ownership of the property if the new owner of the property:

9 (1) continues to use the property in compliance with any
10 standards established under section 2(g) of this chapter; and

11 (2) files an application in the manner provided by subsection (e).

12 (h) The township assessor, **in a county containing a consolidated**
13 **city, or the county assessor, in a county not containing a**
14 **consolidated city**, shall include a notice of the deadlines for filing a
15 deduction application under subsections (a) and (b) with each notice to
16 a property owner of an addition to assessed value or of a new
17 assessment.

18 SECTION 44. IC 6-1.1-14-2 IS AMENDED TO READ AS
19 FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 2. (a) **As used in**
20 **this section, "assessor" means the following:**

21 (1) **In a county containing a consolidated city, a township**
22 **assessor.**

23 (2) **In a county not containing a consolidated city, the county**
24 **assessor.**

25 (b) Each ~~county~~ assessor shall transmit to the state board of tax
26 commissioners each business personal property return ~~which the~~
27 ~~township assessor is required to deliver to the county assessor under~~
28 ~~IC 1971, 6-1.1-3-18(b) that the taxpayer is required to file in~~
29 **duplicate under IC 6-1.1-3-7(c)** and any supporting data supplied by
30 the taxpayer with the return. The return and supporting data shall be
31 transmitted to the board on or before the time prescribed by the board.

32 SECTION 45. IC 6-1.1-14-7 IS AMENDED TO READ AS
33 FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 7. The ~~county~~
34 ~~assessor a township assessor, or ten (10) or more taxpayers who are~~
35 ~~affected by an equalization order issued under section 5 of this chapter~~
36 **following persons** may file a petition for review of the order with the
37 county assessor of the county to which the equalization order is issued:

38 (1) **The county assessor.**

39 (2) **The township assessor, in a county containing a**
40 **consolidated city.**

41 (3) **Ten (10) or more taxpayers who are affected by an**
42 **equalization order issued under section 5 of this chapter.**



The petition must be filed within ten (10) days after notice of the order is given under section 9 of this chapter. The petition shall set forth, in the form and detail prescribed by the state board of tax commissioners, the objections to the equalization order.

SECTION 46. IC 6-1.1-15-0.5 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2003]: **Sec. 0.5. As used in this chapter, "assessor" means the following:**

(1) **In a county containing a consolidated city, a township assessor.**

(2) **In a county not containing a consolidated city, the county assessor.**

SECTION 47. IC 6-1.1-15-1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 1. (a) A taxpayer may obtain a review by the county property tax assessment board of appeals of a county or township official's action with respect to the assessment of the taxpayer's tangible property if the official's action requires the giving of notice to the taxpayer. At the time that notice is given to the taxpayer, he shall also be informed in writing of:

(1) his opportunity for review under this section; and

(2) the procedures he must follow in order to obtain review under this section.

(b) In order to appeal a current assessment and have a change in the assessment effective for the most recent assessment date, the taxpayer must file a petition with the assessor of the county in which the action is taken:

(1) within forty-five (45) days after notice of a change in the assessment is given to the taxpayer; or

(2) **by** May 10 of that year;

whichever is later. The county assessor shall notify the county auditor that the assessment is under appeal.

(c) A change in an assessment made as a result of an appeal filed:

(1) in the same year that notice of a change in the assessment is given to the taxpayer; and

(2) after the time prescribed in subsection (b);

becomes effective for the next assessment date.

(d) A taxpayer may appeal a current real estate assessment in a year even if the taxpayer has not received a notice of assessment in the year. If an appeal is filed on or before May 10 of a year in which the taxpayer has not received notice of assessment, a change in the assessment resulting from the appeal is effective for the most recent assessment date. If the appeal is filed after May 10, the change becomes effective

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for the next assessment date.

(e) The state board of tax commissioners shall prescribe the form of the petition for review of an assessment determination by a ~~township~~ **an** assessor. The board shall issue instructions for completion of the form. The form and the instructions must be clear, simple, and understandable to the average individual. An appeal of such a determination must be made on the form prescribed by the board. The form must require the petitioner to specify the following:

- (1) The physical characteristics of the property in issue that bear on the assessment determination.
- (2) All other facts relevant to the assessment determination.
- (3) The reasons why the petitioner believes that the assessment determination by the ~~township~~ assessor is erroneous.

(f) The state board of tax commissioners shall prescribe a form for a response by the ~~township~~ assessor to the petition for review of an assessment determination. The board shall issue instructions for completion of the form. The form must require the ~~township~~ assessor to indicate:

- (1) agreement or disagreement with each item indicated on the petition under subsection (e); and
- (2) the reasons why the assessor believes that the assessment determination is correct.

(g) Immediately upon receipt of a timely filed petition on the form prescribed under subsection (e), the county assessor **of a county containing a consolidated city** shall forward a copy of the petition to the township assessor who made the challenged assessment. The township assessor, **in a county containing a consolidated city, or the county assessor, in a county not containing a consolidated city,** shall, within ~~thirty (30)~~ **fifteen (15)** days after the receipt of the petition, attempt to hold a preliminary conference with the petitioner and resolve as many issues as possible. Within ten (10) days after the conference:

- (1) the township assessor, in a county containing a consolidated city, shall forward to the county auditor and the county assessor; and**
- (2) the county assessor, in a county not containing a consolidated city, shall forward to the county auditor;**

a completed response to the petition on the form prescribed under subsection (f). The county assessor shall immediately forward a copy of the response form to the petitioner and the county property tax assessment board of appeals. If the county auditor determines that the appealed items on which there is disagreement constitute at least one

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1 percent (1%) of the total gross certified assessed value of the
 2 immediately preceding year for any particular unit, the county auditor
 3 shall immediately notify the fiscal officer of the unit. If after the
 4 conference there are items listed in the petition on which there is
 5 disagreement, the property tax assessment board of appeals shall hold
 6 a hearing within ninety (90) days of the filing of the petition on those
 7 items of disagreement. The taxpayer may present the taxpayer's reasons
 8 for disagreement with the assessment. The ~~township assessor or county~~
 9 ~~assessor for the county~~ must present the basis for the assessment
 10 decision on these items to the board of appeals at the hearing and the
 11 reasons the petitioner's appeal should be denied on those items. The
 12 board of appeals shall have a written record of the hearing and prepare
 13 a written statement of findings and a decision on each item within sixty
 14 (60) days of the hearing. If the ~~township~~ assessor does not attempt to
 15 hold a preliminary conference, the board shall accept the appeal of the
 16 petitioner at the hearing.

17 SECTION 48. IC 6-1.1-15-2.1 IS AMENDED TO READ AS
 18 FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 2.1. (a) The
 19 county property tax assessment board of appeals may assess the
 20 tangible property in question.

21 (b) The county property tax assessment board of appeals shall, by
 22 mail, give notice of the date fixed for the hearing under section 1 of this
 23 chapter to the petitioner, and to the ~~township~~ assessor.

24 (c) If a petition for review does not comply with the state board of
 25 tax commissioners' instructions for completing the form prescribed
 26 under section 1(e) of this chapter, the county assessor shall return the
 27 petition to the petitioner and include a notice describing the defect in
 28 the petition. The petitioner then has ~~thirty (30)~~ **fifteen (15)** days from
 29 the date on the notice to cure the defect and file a corrected petition or
 30 statement with the county assessor that the petitioner believes the
 31 petition is not defective. If a statement is filed or the county assessor
 32 believes a corrected petition is not in compliance with section 1(e) of
 33 this chapter, the **county** assessor shall forward the statement or
 34 corrected petition to the county property tax assessment board of
 35 appeals. Within ten (10) days after receiving the statement or petition,
 36 the county property tax assessment board of appeals shall determine if
 37 the original or corrected petition is still not in compliance. The county
 38 property tax assessment board of appeals shall deny an original or a
 39 corrected petition for review if it does not substantially comply with the
 40 state board of tax commissioners' instructions for completing the form
 41 prescribed under section 1(e) of this chapter.

42 (d) The state board of tax commissioners shall prescribe a form for



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use by the county property tax assessment board of appeals in processing petitions for review of assessment determinations. The state board shall issue instructions for completion of the form. The form must require the county property tax assessment board of appeals to include a record of the hearing, findings on each item, and indicate agreement or disagreement with each item that is:

(1) indicated on the petition submitted under section 1(e) of this chapter; and

(2) included in the ~~township~~ assessor's response under section 1(g) of this chapter.

The form must also require the county property tax assessment board of appeals to indicate the issues in dispute for each item and its reasons in support of its resolution of those issues.

(e) After the hearing the county property tax assessment board of appeals shall, by mail, give notice of its determination to the petitioner, ~~the township assessor and~~ the county assessor, **and also, in a county containing a consolidated city, the township assessor** and shall include with the notice copies of the forms completed under subsection (d).

SECTION 49. IC 6-1.1-15-3 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 3. (a) A taxpayer may obtain a review by the state board of tax commissioners of a county property tax assessment board of appeals action with respect to the assessment of that taxpayer's tangible property if the county property tax assessment board of appeals' action requires the giving of notice to the taxpayer. At the time that notice is given to the taxpayer, he shall also be informed in writing of:

(1) his opportunity for review under this section; and

(2) the procedures he must follow in order to obtain review under this section.

(b) ~~A township~~ **An assessor or a member majority of the members** of a county property tax assessment board of appeals may obtain a review by the state board of tax commissioners of any assessment which ~~he the assessor or the county board~~ has made, upon which ~~he the assessor or a member of the county board~~ has passed, or which has been made over ~~his the protest of the assessor or a member of the county board~~. **The members of a county board may obtain a review of the assessment by approving a motion to petition the state board of tax commissioners for a review of the assessment in a recorded vote. The president of the county board must allow a recorded vote on a member's motion to petition the state board of tax commissioners for review of the assessment under this section. The**



1 **president of the county board shall file a petition for review**
 2 **authorized by a recorded vote under this subsection in the name of**
 3 **the county board.**

4 (c) In order to obtain a review by the state board of tax
 5 commissioners under this section, the party must file a petition for
 6 review with the appropriate county assessor within thirty (30) days
 7 after the notice of the county property tax assessment board of appeals
 8 action is given to the taxpayer.

9 (d) The state board of tax commissioners shall prescribe the form of
 10 the petition for review of an assessment determination by the county
 11 property tax assessment board of appeals. The state board shall issue
 12 instructions for completion of the form. The form and the instructions
 13 must be clear, simple, and understandable to the average individual. An
 14 appeal of such a determination must be made on the form prescribed
 15 by the state board. The form must require the petitioner to specify the
 16 following:

- 17 (1) The items listed in section 1(e)(1) and 1(e)(2) of this chapter.
- 18 (2) The reasons why the petitioner believes that the assessment
- 19 determination by the county property tax assessment board of
- 20 appeals is erroneous.

21 (e) The county assessor shall transmit the petition for review to the
 22 division of appeals of the state board of tax commissioners within ten
 23 (10) days after it is filed.

24 (f) If: ~~a township~~

25 **(1) an assessor files a petition for review under this section**
 26 **concerning the assessment of a taxpayer's property; or a**
 27 **member**

28 **(2) the president** of the county property tax assessment board of
 29 appeals files a petition for review **in the name of the county**
 30 **board** under this section concerning the assessment of a
 31 taxpayer's property;

32 the county assessor must send a copy of the petition to the taxpayer.

33 SECTION 50. IC 6-1.1-15-4 IS AMENDED TO READ AS
 34 FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 4. (a) After
 35 receiving a petition for review which is filed under section 3 of this
 36 chapter, the division of appeals of the state board of tax commissioners
 37 shall conduct a hearing at its earliest opportunity. In addition, the
 38 division of appeals of the state board may assess the property in
 39 question, correcting any errors which may have been made. The
 40 division of appeals of the state board shall give notice of the date fixed
 41 for the hearing, by mail, to the taxpayer and to the appropriate ~~township~~
 42 assessor ~~county assessor~~, and county auditor. The division of appeals



1 of the state board shall give these notices at least ten (10) days before
2 the day fixed for the hearing.

3 (b) If a petition for review does not comply with the state board of
4 tax commissioners' instructions for completing the form prescribed
5 under section 3 of this chapter, the division of appeals of the state
6 board of tax commissioners shall return the petition to the petitioner
7 and include a notice describing the defect in the petition. The petitioner
8 then has thirty (30) days from the date on the notice to cure the defect
9 and file a corrected petition. The division of appeals of the state board
10 of tax commissioners shall deny a corrected petition for review if it
11 does not substantially comply with the state board of tax
12 commissioners' instructions for completing the form prescribed under
13 section 3 of this chapter.

14 (c) The state board of tax commissioners shall prescribe a form for
15 use in processing petitions for review of actions by the county property
16 tax assessment board of appeals. The state board shall issue
17 instructions for completion of the form. The form must require the
18 division of appeals of the state board, to indicate agreement or
19 disagreement with each item that is:

- 20 (1) indicated on the petition submitted under section 1(e) of this
- 21 chapter;
- 22 (2) included in the township assessor's response under section
- 23 1(g) of this chapter; and
- 24 (3) included in the county property tax assessment board of
- 25 appeals' findings, record, and determination under section 2.1(d)
- 26 of this chapter.

27 The form must also require the division of appeals of the state board to
28 indicate the issues in dispute and its reasons in support of its resolution
29 of those issues.

30 (d) After the hearing the division of appeals of the state board shall
31 give the petitioner, the township assessor, ~~the county assessor~~, and the
32 county auditor:

- 33 (1) notice, by mail, of its final determination;
- 34 (2) a copy of the form completed under subsection (c); and
- 35 (3) notice of the procedures they must follow in order to obtain
- 36 court review under section 5 of this chapter.

37 (e) The division of appeals of the state board of tax commissioners
38 shall conduct a hearing within six (6) months after a petition in proper
39 form is filed with the division, excluding any time due to a delay
40 reasonably caused by the petitioner. The division of appeals shall make
41 a determination within the later of forty-five (45) days after the hearing
42 or the date set in an extension order issued by the chairman of the state

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board of tax commissioners. However, the state board of tax commissioners may not extend the final determination date by more than one hundred eighty (180) days. Except as provided in subsection ~~(g)~~: **(f)**:

(1) the failure of the division of appeals to make a determination within the time allowed by this subsection shall be treated as a final determination of the state board of tax commissioners to deny the petition; and

(2) a final decision of the division of appeals is a final determination of the state board of tax commissioners.

~~(g)~~ **(f)** A final determination of the division of appeals is not a final determination of the state board of tax commissioners if the state board of tax commissioners:

(1) gives notice to the parties that the state board of tax commissioners will review the determination of the division of appeals within fifteen (15) days after the division of appeals gives notice of the determination to the parties or the maximum allowable time for the issuance of a determination under subsection (f) expires; or

(2) determines to rehear the determination under section 5 of this chapter.

The state board of tax commissioners shall conduct a review under subdivision (1) in the same manner as a rehearing under section 5 of this chapter.

SECTION 51. IC 6-1.1-15-12 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 12. (a) Subject to the limitations contained in subsections (c) and (d), a county auditor shall correct errors which are discovered in the tax duplicate for any one (1) or more of the following reasons:

(1) The description of the real property was in error.

(2) The assessment was against the wrong person.

(3) Taxes on the same property were charged more than one (1) time in the same year.

(4) There was a mathematical error in computing the taxes or penalties on the taxes.

(5) There was an error in carrying delinquent taxes forward from one (1) tax duplicate to another.

(6) The taxes, as a matter of law, were illegal.

(7) There was a mathematical error in computing an assessment.

(8) Through an error of omission by any state or county officer the taxpayer was not given credit for an exemption or deduction permitted by law.



(b) The county auditor shall correct an error described under subsection (a)(1), (a)(2), (a)(3), (a)(4), or (a)(5) when he finds that the error exists.

(c) If the tax is based on an assessment made or determined by the state board of tax commissioners, the county auditor shall not correct an error described under subsection (a)(6), (a)(7), or (a)(8) until after the correction is either approved by the state board or ordered by the tax court.

(d) If the tax is not based on an assessment made or determined by the state board of tax commissioners, the county auditor shall correct an error described under subsection (a)(6), (a)(7), or (a)(8) only if the correction is first approved by ~~at least two (2) of the following officials:~~

~~(1) The township assessor.~~

~~(2) the county auditor and~~

~~(3) the county assessor.~~

If ~~two (2)~~ of these officials do not approve such a correction, the county auditor shall refer the matter to the county property tax assessment board of appeals for determination. **An official who does not approve the correction shall prepare a written explanation of the officials' decision. The county auditor shall forward the written explanation to the county property tax assessment board of appeals.** The county property tax assessment board of appeals shall provide a copy of the determination to the taxpayer and to the county auditor.

(e) A taxpayer may appeal a determination of the county property tax assessment board of appeals to the division of appeals of the state board of tax commissioners for a final administrative determination. An appeal under this section shall be conducted in the same manner as appeals under sections 4 through 8 of this chapter. The state board of tax commissioners shall send the final administrative determination to the taxpayer, the county auditor, **and the county assessor.** ~~and the township assessor.~~

(f) If a correction or change is made in the tax duplicate after it is delivered to the county treasurer, the county auditor shall transmit a certificate of correction to the county treasurer. The county treasurer shall keep the certificate as the voucher for settlement with the county auditor.

SECTION 52. IC 6-1.1-16-2 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 2. (a) If a county property tax assessment board of appeals fails to change an assessed value claimed by a taxpayer on a personal property return and give notice of the change within the time prescribed in section 1(a)(2) of this chapter:



(1) the township assessor or the county assessor, **in a county containing a consolidated city; or**

(2) **the county assessor, in a county not containing a consolidated city;**

may file a petition for review of the assessment by the state board of tax commissioners. The ~~township assessor or the county~~ assessor must file the petition for review in the manner provided in IC 6-1.1-15-3(c). The time period for filing the petition begins to run on the last day that the county board is permitted to act on the assessment under section 1(a)(2) of this chapter as though the board acted and gave notice of its action on that day.

(b) Notwithstanding section 1(a)(3) of this chapter, the state board of tax commissioners shall reassess tangible property when an appealed assessment of the property is remanded to the board under IC 6-1.1-15-8.

SECTION 53. IC 6-1.1-24-2 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 2. (a) In addition to the delinquency list required under section 1 of this chapter, each county auditor shall prepare a notice. The notice shall contain the following:

(1) A list of tracts or real property eligible for sale under this chapter.

(2) A statement that the tracts or real property included in the list will be sold at public auction to the highest bidder.

(3) A statement that the tracts or real property will not be sold for an amount which is less than the sum of:

(A) the delinquent taxes and special assessments on each tract or item of real property;

(B) the taxes and special assessments on each tract or item of real property that are due and payable in the year of the sale, whether or not they are delinquent;

(C) all penalties due on the delinquencies;

(D) an amount prescribed by the county auditor that equals the sum of:

(i) twenty-five dollars (\$25) for postage and publication costs; and

(ii) any other actual costs incurred by the county that are directly attributable to the tax sale; and

(E) any unpaid costs due under subsection (b) from a prior tax sale.

(4) A statement that a person redeeming each tract or item of real property after the sale must pay an interest charge of ten percent

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(10%) per annum on the amount of taxes and special assessments paid by the purchaser on the redeemed property after the tax sale.

(5) A statement for informational purposes only, of the location of each tract or item of real property by key number, if any, and street address, if any, or a common description of the property other than a legal description. The:

(A) township assessor, **in a county containing a consolidated city; or**

(B) **the county assessor, in a county not containing a consolidated city;**

upon written request from the county auditor, shall provide the information to be in the notice required by this subsection. A misstatement in the key number or street address does not invalidate an otherwise valid sale.

(6) A statement indicating:

(A) the name of the owner of each tract or item of real property with a single owner; or

(B) the name of at least one (1) of the owners of each tract or item of real property with multiple owners.

(7) A statement of the procedure to be followed for obtaining or objecting to a judgment and order of sale, that must include the following:

(A) A statement that the county auditor and county treasurer will apply on or after a date designated in the notice for a court judgment against the tracts or real property for an amount that is not less than the amount set under subdivision (3), and for an order to sell the tracts or real property at public auction to the highest bidder.

(B) A statement that any defense to the application for judgment must be filed with the court before the date designated as the earliest date on which the application for judgment may be filed.

(C) A statement that the court will set a date for a hearing at least seven (7) days before the advertised date and that the court will determine any defenses to the application for judgment at the hearing.

(8) A statement that the sale will be conducted at a place designated in the notice and that the sale will continue until all tracts and real property have been offered for sale.

(9) A statement that the sale will take place at the times and dates designated in the notice. Except as provided in section 5.5 of this chapter, the sale must take place on or after August 1 and before

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November 1 of each year.

(10) A statement that a person redeeming each tract or item after the sale must pay the costs described in IC 6-1.1-25-2(d).

(11) If a county auditor and county treasurer have entered into an agreement under IC 6-1.1-25-4.7, a statement that the county auditor will perform the duties of the notification and title search under IC 6-1.1-25-4.5 and the notification and petition to the court for the tax deed under IC 6-1.1-25-4.6.

(b) If within sixty (60) days before the date of the tax sale the county incurs costs set under subsection (a)(3)(D) and those costs are not paid, the county auditor shall enter the amount of costs that remain unpaid upon the tax duplicate of the property for which the costs were set. The county treasurer shall mail notice of unpaid costs entered upon a tax duplicate under this subsection to the owner of the property identified in the tax duplicate.

(c) The amount of unpaid costs entered upon a tax duplicate under subsection (b) must be paid no later than the date upon which the next installment of real estate taxes for the property is due. Unpaid costs entered upon a tax duplicate under subsection (b) are a lien against the property described in the tax duplicate, and amounts remaining unpaid on the date the next installment of real estate taxes is due may be collected in the same manner that delinquent property taxes are collected.

SECTION 54. IC 6-1.1-28-1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2001]: Sec. 1. Each county shall have a county property tax assessment board of appeals composed of individuals who are at least eighteen (18) years of age and knowledgeable in the valuation of property. **Each elected township assessor and each township trustee-assessor in the county shall serve on the board.** The fiscal body of the county shall appoint two (2) individuals to the board. At least one (1) of the members appointed by the county fiscal body must be a certified level two assessor-appraiser. The board of commissioners of the county shall appoint two (2) freehold members **who must be residents of the county.** ~~so that not more than three (3) of the five (5) members may be of the same political party and so that at least three (3) of the five (5) members are residents of the county. At least one (1) of the members appointed by the board of county commissioners must be a certified level two assessor-appraiser.~~ A person appointed to a property tax assessment board of appeals may not serve on the property tax assessment board of appeals of another county at the same time. ~~The members of the board shall elect a president.~~ The employees of the county assessor



shall provide administrative support to the property tax assessment board of appeals. The county assessor is a voting member of the property tax assessment board of appeals and shall serve as ~~secretary~~ **president** of the board. **If the county assessor is not a certified level two assessor-appraiser, at least one (1) of the members appointed by the board of county commissioners must be a certified level two assessor-appraiser. The members of the board shall elect a secretary.** The secretary shall keep full and accurate minutes of the proceedings of the board. A majority of the board constitutes a quorum for the transaction of business. Any question properly before the board may be decided by the agreement of a majority of the whole board.

SECTION 55. IC 6-1.1-28-6 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 6. **(a) The county property tax assessment board of appeals must meet at least one (1) time each year.**

(b) The county auditor shall give notice of the time, place, and purpose of each annual session of the county ~~board of review~~ **property tax assessment board of appeals**. The county auditor shall give the notice two (2) weeks before the first meeting of the board by:

- (1) publication in two (2) newspapers of general circulation which are published in the county and which represent different political parties; ~~or~~
- (2) publication in one (1) newspaper of general circulation published in the county if the requirements of clause (1) of this section cannot be satisfied; or
- (3) posting in three (3) public places in each township of the county if a newspaper of general circulation is not published in the county.

SECTION 56. IC 6-1.1-31-5 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 5. (a) The rules promulgated by the state board of tax commissioners are the basis for determining the true tax value of tangible property.

(b) Local assessing officials, members of the county property tax assessment board of appeals, and county assessors shall:

- (1) comply with the rules, appraisal manuals, bulletins, and directives adopted by the state board of tax commissioners;
- (2) use the property tax forms, property tax returns, and notice forms prescribed by the board; and
- (3) collect and record the data required by the board.

(c) In assessing tangible property, the township assessors **in a county containing a consolidated city**, members of the county property tax assessment board of appeals, and county assessors may



consider factors in addition to those prescribed by the state board of tax commissioners if the use of the additional factors is first approved by the board. Each township assessor **in a county containing a consolidated city, each member** of the county property tax assessment board of appeals, and the county assessor shall indicate on his records for each individual assessment whether:

- (1) only the factors contained in the board's rules, forms, and returns have been considered; or
- (2) factors in addition to those contained in the board's rules, forms, and returns have been considered.

SECTION 57. IC 6-1.1-31.5-3 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 3. (a) After December 31, 1998, each county shall maintain a state certified computer system that has the capacity to:

- (1) process and maintain assessment records;
- (2) process and maintain standardized property tax forms;
- (3) process and maintain standardized property assessment notices;
- (4) maintain complete and accurate assessment records for the county; and
- (5) process and compute complete and accurate assessments in accordance with Indiana law.

Except in a county containing a consolidated city, the county assessor ~~with the recommendation of the township assessors~~ shall select the computer system used by ~~township assessors and the county assessor in the county except in a county with a township assessor elected under IC 36-6-5-1 in every township.~~ **subject to the approval of the board of commissioners of the county.** In a county ~~with an elected township assessor under IC 36-6-5-1 in every township,~~ **containing a consolidated city,** the county assessor shall select a computer system based on a majority vote of the township assessors in the county.

(b) All information on the computer system shall be readily accessible to:

- (1) township assessors, **in a county not containing a consolidated city;**
- (2) the county assessor;
- (3) the board; and
- (4) members of the county property tax assessment board of appeals.

(c) The certified system used by the counties must be compatible with the data export and transmission requirements in a standard



format prescribed by the board. The certified system must be maintained in a manner that ensures prompt and accurate transfer of data to the board.

(d) All standardized property forms and notices on the certified computer system shall be maintained by the:

(1) township assessor and the county assessor, **in a county containing a consolidated city; or**

(2) **the county assessor, in a county not containing a consolidated city;**

in an accessible location and in a format that is easily understandable for use by persons of the county.

SECTION 58. IC 6-1.1-35-1.1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 1.1. (a) **This subsection applies to a county having a population of at least twenty thousand (20,000) and not containing a consolidated city.** Each county assessor ~~and each elected assessor~~ must be a certified "level two" assessor-appraiser under IC 6-1.1-35.5 or employ at least one (1) certified "level two" assessor-appraiser. Each elected county assessor ~~township assessor, or elected trustee-assessor~~ is expected to attain the certification of a "level one" assessor-appraiser.

(b) **This subsection applies to a county having a population of less than twenty thousand (20,000). The county assessor is expected to attain the certification of a "level one" assessor-appraiser. The county assessor is not required to employ a certified "level two" assessor-appraiser.**

(c) **This subsection applies to a county containing a consolidated city. The county assessor and each elected assessor must be a certified "level two" assessor-appraiser under IC 6-1.1-35.5 or employ at least one (1) certified "level two" assessor-appraiser. The elected county assessor and each elected township assessor is expected to attain the certification of a "level one" assessor-appraiser.**

SECTION 59. IC 6-1.1-35.2-1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 1. The state board of tax commissioners shall provide training to the members of the county property tax assessment boards of appeals, ~~and the county assessors, and township and trustee assessors~~ **in a county containing a consolidated city** (referred to in this chapter as assessing officials) as provided in this chapter.

SECTION 60. IC 6-1.1-35.5-7 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 7. (a) The state board of tax commissioners shall establish a fair and reasonable fee for

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examination and certification under this chapter. However, the fee does not apply to ~~an elected assessing official~~; a county assessor, a member of, and hearing officers for, a county property tax assessment board of appeals, **a township assessor in a county containing a consolidated city**, or an employee of ~~an elected assessing official~~; a county assessor, ~~or a county property tax assessment board of appeals~~, **or a township assessor in a county containing a consolidated city** who is taking the level one examination or the level two examination for the first time.

(b) The assessing official training account is established as an account within the state general fund. All fees collected by the state board of tax commissioners shall be deposited in the account. The account shall be administered by the state board of tax commissioners and does not revert to the state general fund at the end of a fiscal year. The state board of tax commissioners may use money in the account for testing and training of ~~assessing officials~~; county assessors, members of a county property tax assessment board of appeals, **township assessors in a county containing a consolidated city**, and employees of ~~assessing officials~~; county assessors, ~~or the a county property tax assessment board of appeals~~, **or township assessors in a county containing a consolidated city**.

SECTION 61. IC 6-1.1-36-13 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 13. When a political subdivision is formed, the auditor of the county in which the political subdivision is situated shall, at the written request of the legislative body of the political subdivision, prepare a list of all the lands and lots within the limits of the political subdivision and the county auditor shall deliver the list to:

- (1) the appropriate township assessor, **in a county containing a consolidated city; or**
- (2) **the county assessor, in a county not containing a consolidated city;**

on or before the assessment date which immediately follows the date of incorporation. The county auditor shall use the records in the auditor's office in order to compile the list.

SECTION 62. IC 6-1.1-37-7 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 7. (a) If a person fails to file a required personal property return on or before the due date, the county auditor shall add a penalty of twenty-five dollars (\$25) to the person's next property tax installment. The county auditor shall also add an additional penalty to the taxes payable by the person if he fails to file the personal property return within thirty (30) days after the due date. The amount of the additional penalty is twenty percent (20%)



1 of the taxes finally determined to be due with respect to the personal
2 property which should have been reported on the return.

3 (b) For purposes of this section, a personal property return is not due
4 until the expiration of any extension period granted by the township
5 assessor under IC 6-1.1-3-7(b).

6 (c) The penalties prescribed under this section do not apply to an
7 individual or his dependents if he:

8 (1) is in the military or naval forces of the United States on the
9 assessment date; and

10 (2) is covered by the federal Soldiers' and Sailors' Civil Relief
11 Act.

12 (d) If a person subject to IC 6-1.1-3-7(d) fails to include on a
13 personal property return the information, if any, that the state board of
14 tax commissioners requires under IC 6-1.1-3-9 or IC 6-1.1-5-13, the
15 county auditor shall add a penalty to the property tax installment next
16 due for the return. The amount of the penalty is twenty-five dollars
17 (\$25).

18 (e) If the total assessed value that a person reports on a personal
19 property return is less than the total assessed value that the person is
20 required by law to report and if the amount of the undervaluation
21 exceeds five percent (5%) of the value that should have been reported
22 on the return, then the county auditor shall add a penalty of twenty
23 percent (20%) of the additional taxes finally determined to be due as
24 a result of the undervaluation. The penalty shall be added to the
25 property tax installment next due for the return on which the property
26 was undervalued. If a person has complied with all of the requirements
27 for claiming a deduction, an exemption, or an adjustment for abnormal
28 obsolescence, then the increase in assessed value that results from a
29 denial of the deduction, exemption, or adjustment for abnormal
30 obsolescence is not considered to result from an undervaluation for
31 purposes of this subsection.

32 (f) A penalty is due with an installment under subsection (a), (d), or
33 (e) whether or not an appeal is filed under IC 6-1.1-15-5 with respect
34 to the tax due on that installment.

35 SECTION 63. IC 6-1.1-37-8 IS AMENDED TO READ AS
36 FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 8. A township
37 assessor, **in a county containing a consolidated city, or the county**
38 **assessor, in a county not containing a consolidated city**, shall inform
39 the county auditor of any vending machine which does not, as required
40 under IC 1971, 6-1.1-3-8, have an identification device on its face. The
41 county auditor shall then add a one dollar (\$1.00) penalty to the next
42 property tax installment of the person on whose premises the machine

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1 is located.

2 SECTION 64. IC 6-1.1-42-27 IS AMENDED TO READ AS
3 FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 27. (a) A property
4 owner who desires to obtain the deduction provided by section 24 of
5 this chapter must file a certified deduction application, on forms
6 prescribed by the state board of tax commissioners, with the auditor of
7 the county in which the property is located. Except as otherwise
8 provided in subsection (b) or (e), the deduction application must be
9 filed before May 10 of the year in which the addition to assessed
10 valuation is made.

11 (b) If notice of the addition to assessed valuation or new assessment
12 for any year is not given to the property owner before April 10 of that
13 year, the deduction application required by this section may be filed not
14 later than thirty (30) days after the date such a notice is mailed to the
15 property owner at the address shown on the records of:

- 16 (1) the township assessor, **in a county containing a consolidated**
17 **city; or**
18 (2) **the county assessor, in a county not containing a**
19 **consolidated city.**

20 (c) The deduction application required by this section must contain
21 the following information:

- 22 (1) The name of each owner of the property.
23 (2) A certificate of completion of a voluntary remediation under
24 IC 13-25-5-16.
25 (3) Proof that each owner who is applying for the deduction:
26 (A) has never had an ownership interest in an entity that
27 contributed; and
28 (B) has not contributed;
29 to contamination (as defined in IC 13-11-2-43) that is the subject
30 of the voluntary remediation, as determined under the written
31 standards adopted by the department of environmental
32 management.
33 (4) Proof that the deduction was approved by the appropriate
34 designating body.
35 (5) A description of the property for which a deduction is claimed
36 in sufficient detail to afford identification.
37 (6) The assessed value of the improvements before remediation
38 and redevelopment.
39 (7) The increase in the assessed value of improvements resulting
40 from remediation and redevelopment.
41 (8) The amount of the deduction claimed for the first year of the
42 deduction.



(d) A deduction application filed under subsection (a) or (b) is applicable for the year in which the addition to assessed value or assessment of a new structure is made and each subsequent year to which the deduction applies under the resolution adopted under section 24 of this chapter.

(e) A property owner who desires to obtain the deduction provided by section 24 of this chapter but who has failed to file a deduction application within the dates prescribed in subsection (a) or (b) may file a deduction application between March 1 and May 10 of a subsequent year which is applicable for the year filed and the subsequent years without any additional deduction application being filed for the amounts of the deduction which would be applicable to such years under this chapter if such a deduction application had been filed in accordance with subsection (a) or (b).

(f) On verification of the correctness of a deduction application by:

- (1) the assessor of the township in which the property is located, **in a county containing a consolidated city; or**
- (2) **the county assessor, in a county not containing a consolidated city;**

the county auditor shall, if the property is covered by a resolution adopted under section 24 of this chapter, ~~the county auditor shall~~ make the appropriate deduction.

(g) The amount and period of the deduction provided for property by section 24 of this chapter are not affected by a change in the ownership of the property if the new owner of the property:

- (1) is a person that:
 - (A) has never had an ownership interest in an entity that contributed; and
 - (B) has not contributed;

to contamination (as defined in IC 13-11-2-43) that is the subject of the voluntary remediation, as determined under the written standards adopted by the department of environmental management;

- (2) continues to use the property in compliance with any standards established under section 7 of this chapter; and

- (3) files an application in the manner provided by subsection (e).

(h) ~~The township~~ assessor shall include a notice of the deadlines for filing a deduction application under subsections (a) and (b) with each notice to a property owner of an addition to assessed value or of a new assessment.

SECTION 65. IC 6-4.1-8-5 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 1999]: Sec. 5. ~~(a) Except as~~



provided in subsection (d), a person who has possession of or control over a resident decedent's safe deposit box may not open the box unless reasonable notice of the time and place of the box opening is given to the department of state revenue or the county assessor of the county in which the resident decedent was domiciled at the time of his death. In addition, the person shall permit the department or the county assessor to examine and list the contents of the safe deposit box.

(b) Within ten (10) days after life insurance proceeds are paid to a resident decedent's estate, the life insurance company shall give notice of the payment to the department of state revenue.

(c) The department of state revenue shall send a copy of any safe deposit box inventory which it prepares under subsection (a), and a copy of any notice which it receives under subsection (b); (a) to the county assessor of the county in which the resident decedent was domiciled at the time of his death.

(d) A person who has possession of or control over a safe deposit box held by two (2) individuals as joint tenants is not required, on the death of one (1) of the joint tenants, to:

(1) notify the department of state revenue or the county assessor before opening the safe deposit box; or

(2) permit the department or the county assessor to examine and list the contents of the safe deposit box;

if, at the time of the joint tenant's death, the joint tenants were married to each other.

SECTION 66. IC 15-5-9-1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 1. (a) The township assessor trustee shall make a diligent census as to the number of dogs owned, harbored, or kept by any person. A person owning or harboring a dog shall pay immediately to the township assessor trustee a tax for each dog owned, harbored, or kept on the same premises, whether owned by that person or some other person, as follows:

(1) Except as provided in subsection (d), for each neutered dog, two dollars (\$2).

(2) For each nonneutered dog, four dollars (\$4).

(3) For each additional dog, six dollars (\$6).

No dog under six (6) months of age is subject to any tax under this chapter. Whoever becomes the owner or harbinger of a dog after the dog census by the township assessor trustee or any owner or harbinger of a dog for which for any reason the assessor failed to collect the tax, shall, within thirty (30) days after becoming the owner or harbinger of a dog, apply to the assessor, trustee or the assessor's trustee's designee pay



1 the required fee, and procure a tag for the dog.

2 (b) Dogs kept in kennels for breeding, boarding, or training
3 purposes or for sale shall not be assessed an individual license fee, but
4 the owner or keeper shall pay a kennel license fee according to the
5 following schedule:

6 (1) For a major kennel, consisting of fifteen (15) or more dogs, a
7 fee of thirty dollars (\$30).

8 (2) For a minor kennel, consisting of less than fifteen (15) dogs,
9 a fee of twenty dollars (\$20).

10 For each individual dog tag or kennel license issued under this chapter,
11 the township ~~assessor (or trustee who collects the fee)~~ shall retain from
12 the fee described in this section, an administrative fee of fifty cents
13 (\$0.50). Administrative fees collected by the ~~assessor shall be~~
14 ~~deposited in the county general fund; and administrative fees collected~~
15 ~~by the trustee shall be deposited in the township general fund.~~

16 (c) Upon the payment of the license fee required by subsection (b),
17 the township ~~assessor trustee~~ shall deliver to the owner or keeper of
18 the kennel a proper license together with a metallic tag for each dog in
19 such kennel. The license shall be dated and numbered and shall bear
20 the name of the county issuing it and the name and address of the
21 owner of the kennel licensed, and a description of the breed, number,
22 sex, and age of the dogs kept in such kennel. Any person becoming the
23 owner of a dog kennel shall, within thirty (30) days after becoming the
24 owner, apply to the ~~township assessor;~~ township trustee or ~~assessor's~~
25 ~~trustee's~~ designee and, upon payment of the required fee, procure a
26 license and a metallic tag for all dogs kept in the kennel.

27 (d) A county council may increase the tax on neutered dogs imposed
28 under subsection (a) from two dollars (\$2) to three dollars (\$3).

29 (e) A township ~~assessor (or a township trustee who has the duties of~~
30 ~~a township assessor)~~ may designate one (1) or more licensed
31 veterinarians or humane societies in the ~~assessor's trustee's~~ township
32 to collect the dog taxes and kennel license fees and issue the licenses
33 under this chapter. A designee may retain seventy-five cents (\$0.75) as
34 a fee for that service and remit the balance of the money collected to
35 the township trustee by the tenth day of each month. As used in this
36 subsection, "humane society" includes an animal shelter, animal
37 control center, or other animal impounding facility that has as its
38 purpose the humane treatment of animals.

39 SECTION 67. IC 15-5-9-2 IS AMENDED TO READ AS
40 FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 2. (a) The
41 township ~~assessor assessor trustee~~ shall give to each person a receipt
42 for the money paid the ~~assessor; trustee,~~ which shall be designated for

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1 dog tax. The receipt shall show the person's name who owns, harbors,
 2 or keeps the dog, the amount paid, and the number, description, and
 3 kind of dogs paid for, whether male or female, and the number of each.
 4 The receipt relieves the person owning, keeping, or harboring dogs for
 5 the current year, extending one (1) year from its date. The ~~assessor~~
 6 **trustee** shall keep a record of persons owning dogs subject to taxation
 7 and a record of the dogs paid for. The ~~assessor trustee~~ shall keep a stub
 8 record or copy of the receipts given for money paid as dog tax. The
 9 stub record shall show the amount paid, the number of dogs, both male
 10 and female, paid for, and the person's name owning the dogs paid for.
 11 At the time when the receipt is issued to the person, the assessor shall
 12 give to the person a tag, which shall be attached to the collar worn by
 13 the dog.

14 (b) Before July 1 each year, the township ~~assessor shall turn over to~~
 15 ~~the township trustee all the records kept by the assessor relating to the~~
 16 ~~collecting and payment of dog taxes and kennel license fees; and a~~
 17 ~~copy of all receipts given by the assessor to persons having paid dog~~
 18 ~~taxes and kennel license fees; and all money received by the assessor~~
 19 ~~as dog taxes; and all tags left in the assessor's possession. The assessor~~
 20 ~~shall assess against each person who failed to pay to the assessor~~
 21 ~~trustee the amount of any license fee owed by the person, and the~~
 22 ~~amount of the license fees shall be placed upon the tax duplicate by the~~
 23 ~~county auditor and collected as taxes are collected.~~

24 (c) From July 1 each year until March 1 of the next year, the
 25 township trustee shall receive any license fees subject to be paid under
 26 this chapter and issue any licenses under this chapter that may be
 27 received or issued by the township assessor under this chapter.

28 SECTION 68. IC 15-5-9-3 IS AMENDED TO READ AS
 29 FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 3. The township
 30 ~~assessor trustee~~ shall, before July 1 each year, report the amount
 31 collected as dog tax and kennel license fees to the county auditor. ~~The~~
 32 ~~dog taxes and kennel license fees collected by the assessor shall be~~
 33 ~~turned over by the assessor to the township trustee of the assessor's~~
 34 ~~township.~~ The county auditor shall make a record of the same, and
 35 charge the amount stated in the report against the township trustee as
 36 receipts from the county dog fund.

37 SECTION 69. IC 15-5-9-4 IS AMENDED TO READ AS
 38 FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 4. (a) Each
 39 township ~~assessor trustee~~ shall perform the duties imposed by this
 40 chapter. If a dog owner has failed to turn in a dog for taxation purposes,
 41 the ~~assessor trustee~~ shall notify the owner that the ~~assessor trustee~~
 42 listing the unpaid taxes within a period of ten (10) days, at which time



the person will be assessed double the amount of taxes provided by this chapter unless the person owning the dog appears voluntarily within the ten (10) days and:

- (1) proves to the satisfaction of the assessor that the person owned no such dog at the time the census was made; or
- (2) makes an affidavit to be kept on file by the ~~assessor~~ trustee to the effect that the failure to report a dog for taxation was not intentional and was not purposely omitted for the purpose of avoiding payment of taxes.

(b) Each ~~assessor~~ trustee shall keep a complete list of all dogs subject to the tax under this chapter together with the names of their owners on record in the assessor's office at all times and available to the public. If any person shall acquire, own, harbor, or keep any dog after the ~~assessor~~ trustee has completed the census, the person shall report the dog to and pay to the ~~assessor~~ trustee the amount of dog tax as provided in this chapter and receive a receipt and tag for the payment. The receipt and tag exempts the person from further payment of dog tax on dogs described in the receipt for one (1) year from the date of the receipt.

SECTION 70. IC 15-5-9-5 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 5. A ~~township assessor, assessor's designee, or township trustee~~ or trustee's designee who:

- (1) fails to perform the duties imposed by this chapter; or
- (2) fails to make a complete report within the time specified in this chapter;

commits a Class C infraction.

SECTION 71. IC 15-5-9-6 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 6. Every person liable to taxation in any township and residing in the township when listed for taxation shall make and subscribe to an oath to the township ~~assessor~~ trustee in which the person states the number of dogs neutered or unneutered over the age of six (6) months and owned or harbored by the person.

SECTION 72. IC 15-5-9-12 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 12. (a) At the time when the dog kennel license fee is paid to the township ~~assessor, trustee, the assessor, trustee,~~ at the time when the ~~assessor~~ trustee issues a receipt, shall likewise furnish to the person a metal tag. The metal tag furnished shall be attached securely to the collar of the dog for which the license fee has been paid and the collar, with the tag attached, shall be worn continuously by the dog.



(b) All license tags shall be of uniform design or color for any one (1) year, but the same color or shape shall not be used for any two (2) consecutive years. All tags shall be designed by the auditor of state, shall be paid for out of the state dog account, and shall be manufactured at the state prison in the same manner as motor vehicle registration plates. Each tag shall have a distinct number and the number of the tag shall appear on the receipt issued to the owner of the dog.

(c) If any dog tag is lost, it shall be replaced without cost by the ~~assessor~~ **trustee** upon application by the owner of the dog and upon the production of the receipt and a sworn statement of the facts regarding the loss of the tag. No license tag is transferable to another dog.

SECTION 73. IC 32-1-2-37 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 37. (a) As used in this section, "tract" means an area of land that is under common fee simple ownership, and is contained within a continuous border and is a separately identified parcel for property tax purposes.

(b) If the auditor of the county or the township assessor under IC 6-1.1-5-9 ~~and IC 6-1.1-5-9.1~~ determines it necessary, an instrument transferring fee simple title to less than the whole of a tract which will result in the division of the tract into two or more parcels for property tax purposes may not be recorded unless the auditor or township assessor is furnished a drawing, or other reliable evidence of **the following:**

- (1) The number of acres in each new tax parcel being created.
- (2) The existence or absence of improvements on each new tax parcel being created.
- (3) The location within the original tract of each new tax parcel being created.

(c) Any instrument that is accepted for recording and placed of record which bears the endorsement required by IC 36-2-11-14 is presumed to comply with this section.

SECTION 74. IC 36-2-15-5 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 5. (a) The county assessor shall perform the functions assigned by statute to the county assessor, including the following:

(1) Assessment duties prescribed by IC 6-1.1.

- ~~(+)~~ (2) Countywide equalization.
- ~~(2)~~ (3) Selection and maintenance of a countywide computer system.
- ~~(3)~~ (4) Certification of gross assessments to the county auditor.
- ~~(4)~~ (5) Discovery of omitted property.

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(b) The county assessor shall perform the functions of an assessing official under IC 36-6-5-2 in a township with a township assessor-trustee if the township assessor-trustee:

- (1) fails to make a report that is required by law;
- (2) fails to deliver a property tax record to the appropriate officer or board;
- (3) fails to deliver an assessment to the county assessor; or
- (4) fails to perform any other assessing duty as required by statute or rule of the state board of tax commissioners;

within the time period prescribed by statute or rule of the state board of tax commissioners or within a later time that is necessitated by reason of another official failing to perform the official's functions in a timely manner:

(c) A township with a township trustee-assessor may, with the consent of the township board, enter into an agreement with:

- (1) the county assessor; or
- (2) another township assessor in the county;

to perform any of the functions of an assessing official. A township trustee-assessor may not contract for the performance of any function for a period of time that extends beyond the completion of the township trustee-assessor's term of office. **The county assessor may employ or contract with any individual or entity, including an elected township assessor or township assessor-trustee, to perform the county assessor's assessment duties prescribed by IC 6-1.1.**

SECTION 75. IC 36-2-19-7 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 7. In a township in which IC 6-1.1-5-9 or ~~IC 6-1.1-5-9.1~~ applies, the county surveyor shall file a duplicate copy of any plat described in section 4 of this chapter with the township assessor.

SECTION 76. IC 36-6-5-3 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 3. **(a) In a county not containing a consolidated city**, the assessor shall perform the duties prescribed by statute, including

- (1) assessment duties ~~prescribed~~ **authorized by IC 6-1.1; the county assessor. and**
- (2) administration of the dog tax and dog fund; as prescribed by ~~IC 15-5-9.~~

(b) In a county containing a consolidated city, the assessor shall perform the duties prescribed by statute, including assessment duties prescribed by IC 6-1.1.

SECTION 77. IC 36-6-6-10 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 10. (a) This



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section does not apply to the appropriation of money to pay a deputy, an employee, or a technical adviser that assists a township assessor with assessment duties, **in a county containing a consolidated city**, or to an elected township assessor.

(b) The township legislative body shall fix the:

- (1) salaries;
- (2) wages;
- (3) rates of hourly pay; and
- (4) remuneration other than statutory allowances;

of all officers and employees of the township.

(c) The township legislative body may not reduce a salary below the amount fixed for that salary for the year 1980.

(d) ~~Except as provided in subsection (e);~~ The township legislative body may not alter the salaries of elected or appointed officers during the fiscal year for which they are fixed, but it may add or eliminate any other position and change the salary of any other employee, if the necessary funds and appropriations are available.

~~(e) In a township that does not elect a township assessor under IC 36-6-5-1; the township legislative body may appropriate available township funds to supplement the salaries of elected or appointed officers to compensate them for performing assessing duties. However, in any calendar year no officer or employee may receive a salary and additional salary supplements which exceed the salary fixed for that officer or employee under subsection (b);~~

~~(f)~~ (e) If a change in the mileage allowance paid to state officers and employees is established by July 1 of any year, that change shall be included in the compensation fixed for the township executive and assessor under this section, to take effect January 1 of the next year. However, the township legislative body may by ordinance provide for the change in the sum per mile to take effect before January 1 of the next year.

~~(g)~~ (f) The township legislative body may not reduce the salary of the township executive without the consent of the township executive during the term of office of the township executive as set forth in IC 36-6-4-2.

~~(h)~~ (g) This subsection applies when a township executive dies or resigns from office. The person filling the vacancy of the township executive shall receive at least the same salary the previous township executive received for the remainder of the unexpired term of office of the township executive (as set forth in IC 36-6-4-2), unless the person consents to a reduction in salary.

SECTION 78. IC 36-6-8-5 IS AMENDED TO READ AS



1 FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 5. (a) When
 2 performing the real property reassessment duties prescribed by
 3 IC 6-1.1-4, ~~an elected~~ a township assessor, **in a county containing a**
 4 **consolidated city**, may receive per diem compensation, in addition to
 5 salary, at a rate fixed by the county fiscal body, for each day that he is
 6 engaged in reassessment activities.

7 (b) Subsection (a) applies regardless of whether professional
 8 assessing services are provided to a township under contract.

9 SECTION 79. IC 36-6-8-6 IS AMENDED TO READ AS
 10 FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 6. (a) **In a county**
 11 **containing a consolidated city**, a township assessor who becomes a
 12 certified level 2 Indiana assessor-appraiser is entitled to a salary
 13 increase of one thousand dollars (\$1,000) after his certification under
 14 IC 6-1.1-35.5.

15 (b) **In a county containing a consolidated city**, a certified level 2
 16 Indiana assessor-appraiser who replaces a township assessor who is not
 17 so certified is entitled to a salary of one thousand dollars (\$1,000) more
 18 than his predecessor's salary.

19 (c) A salary increase under this section comprises a part of the
 20 township assessor's base salary for as long as he serves in that position.

21 SECTION 80. IC 36-6-8-9 IS AMENDED TO READ AS
 22 FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 9. If necessary in
 23 the performance of their duties, ~~(1) township assessors or (2) deputies~~
 24 **and employees in a county containing a consolidated city** engaged in
 25 field work and authorized by the ~~township~~ **county** assessor may use
 26 their own conveyances and are entitled to receive a mileage allowance
 27 equal to the sum per mile paid to state officers and employees. Only
 28 one (1) mileage may be allowed for each assessing team.

29 SECTION 81. IC 36-6-8-10 IS AMENDED TO READ AS
 30 FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 10. (a) The county
 31 fiscal body shall, in the manner prescribed by IC 36-2-5 or IC 36-2-6,
 32 fix and appropriate money to pay the per diem established under
 33 section 5 of this chapter and the salaries and per diems of the county's
 34 township assessors and any deputies or other employees that assist the
 35 elected township assessor.

36 (b) Each township assessor shall file the budget estimate required
 37 by IC 36-2-5-5 or IC 36-3-6-4. The budget estimate filed under this
 38 subsection must include all estimated expenses of the office, including
 39 costs incurred through litigation for the office.

40 (c) ~~If the township executive is performing the duties of assessor,~~
 41 ~~the county fiscal body shall appropriate money for the purposes of~~
 42 ~~subsection (a) and other expenses of acting as assessor, including all~~



1 costs incurred through litigation for the office. However, it may not
2 provide a salary that is below the amount fixed for that salary for the
3 year ~~1984~~.

4 SECTION 82. THE FOLLOWING ARE REPEALED [EFFECTIVE
5 JULY 1, 1999]: IC 6-4.1-8-6; IC 6-4.1-8-8.

6 SECTION 83. THE FOLLOWING ARE REPEALED [EFFECTIVE
7 JANUARY 1, 2003]: IC 6-1.1-3-18; IC 6-1.1-5-9.1.

8 SECTION 84. [EFFECTIVE JULY 1, 1999] **IC 6-4.1-8-5, as**
9 **amended by this act, applies to the estate of an individual who dies**
10 **after June 30, 1999.**

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